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American Citizens eNewsletter

APRIL 2011

EMBASSY CLOSURE AND CONTACT

The U.S. Embassy will be closed **Thursday April 7**,
For Mozambican Woman's Day.

Consular Section: tel: 21 492 797, fax: 21 490 448,
email: consularmaputo@state.gov.

In the event of an emergency involving a U.S. citizen, please contact the Consular Section immediately at 21 49 2797 x3439 or 21 49 0723 during non business hours.



PUBLIC AFFAIRS OPPORTUNITIES

The Embassy's Public Affairs Section (PAS) is seeking U.S. citizen volunteers to facilitate its English Club sessions at PAS on Wednesdays from 1:30 to 3:30 p.m. The English Club is free and open to all who wish to practice English with a native speaker.

The Embassy's Public Affairs American Center is located at the corner of Av. Kim Il-Sung and Av. Mao Tse Tung in Maputo.

LM Radio
Mozambique's English Language Music Station for Your Lifetime
Memories on 87.8 MHZ FM stereo

ACA LAUNCHES THE PROFESSIONAL TAX ADVISORY PANEL

Faced with scores of stories relating harsh treatment and heavy penalties levied by the IRS on overseas taxpayers of all economic categories, and cries of despair from numerous tax preparers as well, ACA has acted by creating a "brain trust" of specialists.

The ACA Professional Tax Advisory Council (PTAC) is a voluntary informal communication network between professional tax advisors initiated by and coordinated by the ACA Tax Team Leader, Jackie Bugnion. The purpose is to exchange experiences with the IRS in representing the interests of clients and to encourage strategic thinking as to how best to move forward.

The 11 invited professionals are geographically diverse (based in Belgium, Bermuda, China, Mexico, Portugal, Switzerland and the USA) and of varied backgrounds (tax preparers, financial advisors, tax lawyers, lecturers at tax seminars and in universities, counsellors for companies relocating personnel internationally and former IRS staff). Through their own tax guide books, websites and articles which have appeared in professional journals such as *Tax Notes International* and the *Asian Tax Review for Tax Analysts*, they have already taken a public stand on fundamental issues relating to taxation of Americans residing abroad. From the initial exchange of messages, a synergy immediately developed.

ACA will provide the secretariat of the group, including handling the master list of members and drafting eventual statements or position papers based on dialogue among members of the PTAC. Any public release of statements will be attributable to, and the responsibility of, ACA alone.

Thanks to all the members, whose collective experience in international taxation matters adds up to hundreds of years, for agreeing to become involved in this brainstorming group, and let's hope that the seeds it sows will bear fruit in the form of fair treatment for taxpayers abroad.

IRS tax help for overseas filers

The summary is: there is outreach, but don't count on seeing anyone face-to-face.

VITA

End-January, the IRS announced that more than [12,000 free tax preparation sites](#) will be open nationwide this year under the Volunteers in Tax Assistance (VITA) program aimed at helping individuals with earnings of less than \$49,000. [All IRS locations](#) are within the 50 states and Puerto Rico.

In addition, AARP is a major partner in The Tax Counseling for the Elderly (TCE) Program offering free tax help to taxpayers who are 60 and older. [AARP's Tax-Aide](#) program is available at 7,000 sites, including a few overseas locations: Federated States of Micronesia, Guam, Marshall Islands, Northern Mariana Islands, Palau, Samoa, and the Virgin Islands.

The IRS reports a total of 82 locations abroad with VITA volunteers. Seventy-nine of these are under the program run by the Armed Forces Tax Council (AFTC), are located at military bases, and are for members of the military. At this point in time this VITA program does assist military retirees on a space available basis but the service varies from base to base depending on the experience of the VITA volunteers. Military and military retirees: contact your closest base for specific details.

The remaining three locations with VITA volunteers are the regional [IRS offices located in Frankfurt, London and Paris](#).

The recently released [2010 IRS Data Book](#) mentioned 12,326 volunteer tax preparation assistance sites in 2010, with close to 88 thousand volunteers. How many of those were overseas?

IRS online help for international taxpayers

The IRS has recently instituted an online [link specific to international taxpayers](#) through which one can request help on general tax questions. It warns that "This site was created to answer general tax questions. This is NOT the site for highly complex tax issues or questions regarding your specific tax account."

IRS encourages e-filing from abroad

Thanks to the IRS Regional Office in Paris, which has recently disseminated the following [information for US taxpayers living abroad](#). (Note also that the Paris IRS Office has recently issued its annual tax booklet on [filing 2010 returns](#).)

"**Electronic Filing:** We have recently heard from U.S. citizens and residents living abroad that they have been unable to file their tax returns electronically. However, we have recently been informed that there are currently (8) eight software companies that can eFile 1040 returns with foreign addresses. When the foreign address is input, it automatically converts it into a format that the software can accept.

The following is a list of these software companies. (Note: The IRS cannot endorse any specific tax preparation product or software package): Online Taxes; TaxSlayer; H&R Block; TaxAct; eSmart Tax powered by CCH (currently does not include the form 2555); FileYourTaxes.com; Tax Simple; 1040Now.

Five of the companies listed above also offer Free File for Taxpayers with an AGI (adjusted gross income) of \$58,000 or less. Companies offering Free File include: Online Taxes, TaxSlayer, H&R Block, TaxAct, and eSmart.

IRS Free File: U.S. citizens and resident aliens living outside the United States may use IRS Free File to prepare and electronically file their federal tax returns, according to the Internal Revenue Service.

IRS Free File is brand-name software that does the hard work for taxpayers. It's offered exclusively at [www.irs.gov](#), through a partnership with the tax software industry.

To be eligible, taxpayers' adjusted gross income in 2010 must be \$58,000 or less. Some overseas taxpayers may exclude \$91,500 of their 2010 foreign earnings, which would make more people eligible for IRS Free File.

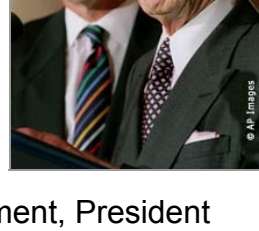
Free File software generally asks questions, taxpayers supply the answers. The software completes the proper tax forms, does the math and allows for free electronic filing through IRS e-file. By filing electronically, taxpayers due refunds and who have U.S. bank accounts can opt for direct deposit and get their refunds in as few as 10 days.

To get started with IRS Free File, go to [www.irs.gov/freefile](#) and select "Pick a Free File Company."

► [ACA](#) would be interested in hearing personal experiences of individuals e-filing from abroad.

FORMER SECRETARY WARREN CHRISTOPHER PASSES AT 85.

President Obama and Secretary of State Hillary Rodham Clinton mourned the death of former Secretary of State Warren Christopher, whose career highlights included negotiating an end to the war in Bosnia in 1995 and the freeing of American hostages who were held in Iran from 1979 to 1981.



Christopher, who served as former President Clinton's secretary of state From 1993 to 1996, died March 19 in Los Angeles as the result of complications from bladder and kidney cancer. He was 85. In a March 19 statement, President Obama described him as "a skillful diplomat, a steadfast public servant, and a faithful American" who was "a resolute pursuer of peace."

NEW YORK TO HOLD A SPECIAL ELECTION FOR CONGRESS – MAY 24, 2011

On Tuesday, May 24, 2011, New York will hold a special election for the 26th Congressional District, to fill the seat vacated by Representative Christopher J. Lee. The 26th Congressional District includes the following counties: Erie, Genesee, Livingston, Monroe, Niagara, Orleans, and Wyoming.

To determine if your legal residence is in the 26th Congressional District, go to: <http://fvap.gov/reference/about-elect-officials/index.html>, and then on to: "United States House of Representatives."

Voting Assistance Officers should contact New York voters from the 26th Congressional District and inform them of this news release and assist them in requesting and returning their absentee ballot.

Register to Vote and Request Your Ballot Now!

To vote in this election you must register by submitting a post-marked Federal Post Card Application (FPCA) by April 29, 2011. New York also allows you to email or fax the FPCA, but you still must mail it as well to insure you meet the signature requirements.

Your FPCA must be received by your local New York Board of Elections Office by May 4, 2011. **Go to [FVAP.gov](#) and get started! It only takes a few minutes!** Alternately you may obtain an FPCA from your unit or installation voting assistance officer and at U.S. embassies and consulates worldwide; but you must follow the New York instructions given at [FVAP.gov](#). Indicate on the FPCA how you would like to receive your absentee ballot, by mail, email, or fax. You **will not** receive a ballot automatically, even if you voted in the November 2, 2010 general election.

If you are registering in person at one of the seven county board of elections offices, the deadline to register is May 13, 2011.

If you are already registered to vote, the deadline for submitting an FPCA to request a ballot is May 17, 2011, or 7 days before the election.

Send the FPCA by Email, Fax or Mail

If you choose to **email** your FPCA, you should send the form to the email address listed below for the correct county office where you reside in the 26th Congressional District. If you choose to **fax** your FPCA, fax the form to the fax number listed below for the correct county office where you reside. You may also use the DoD Electronic Transmission Service to fax your FPCA toll-free. To use the Electronic Transmission Service, use the cover sheet available in the Voting Assistance Guide, or at [FVAP.gov](#), and fax to: (703)-693-5527, DSN 223-5527, or toll-free from the U.S., Canada, Guam, Puerto Rico, and the Virgin Islands to 1-800-368-8683. International toll-free numbers can be found at [FVAP.gov](#). Voter Alert Telephone: 703-588-1584 E-mail: vote@fvap.gov

Submit your FPCA to the District 26 election office in which you reside:

Erie County Board of Elections
134 W. Eagle Street
Buffalo, NY 14202-3896
urbanskp@erie.gov

(716)-858-4992
Genesee County Board of Elections
15 Main Street
PO Box 284
Batavia, NY 14021
dcassidy@co.genesee.ny.us

(585) 344-8562
Livingston County Board of Elections
6 Court Street, Room 104
Genese, NY 14454-1043
nleven@co.livingston.ny.us

(585) 243-7015
Monroe County Board of Elections
39 Main Street West
Rochester, NY 14614-1408
rmurray@monroecounty.gov

(585) 753-1511
Niagara County Board of Elections
111 Main Street, Suite 100
Lockport, NY 14094-3718
maryanne.casamento@niagaracounty.com

(716) 438-4054
Orleans County Board of Elections
County Office Building
14016 Route 31
Albion, NY 14411-9382
dpiedimonte@orleansny.com

(585) 589-2771
Wyoming County Board of Elections
4 Perry Avenue
Warsaw, NY 14569-1220
wlsimpson@frontiernet.net